joinder was held to have become proper. *Schumpert* v. *Southern Ry. Co., supra; Howe* v. *Northern Pacific R. Co.*, 30 Wash. 569, 70 Pac. 1100. It seems highly technical to make the propriety of joinder of parties depend on forms of action. The liability of master and servant is essentially joint, even if the theory of identification be rejected. It seems more joint than that of accidentally concurring tortfeasors. And the practical convenience of joinder should override technicalities.

PROXIMATE CAUSE — INTERVENING CAUSES — INTERVENTION OF NEGLIGENT ACT OF THIRD PARTY. — The defendant, a wholesale dealer in oils, supplied a retail dealer with a mixture of gasoline and kerosene instead of pure kerosene. The retail dealer discovered that the oil was not all right, and notified the defendant, who promised to take the oil back. Relying on certain tests, however, the retailer decided that two of the cans contained all kerosene, and negligently sold them to the plaintiff, who, without contributory negligence, sustained injuries from an explosion of the oil. *Held*, that the defendant is not liable. *Catlin* v. *Union Oil Co. of California*, 161 Pac. 9 (Cal.).

In most jurisdictions the liability of the vendor of an article is limited to the first vendee. *Winterbottom* v. *Wright*, 10 M. & W. 109; *Heiser* v. *Kingsland Co.*, 110 Mo. 605, 19 S. W. 630; *Kuelling* v. *Roderick Mfg. Co.*, 88 App. Div. 309, 84 N. Y. Supp. 622. *Contra*, *McPherson* v. *Buick Motor Co.*, 217 N. Y. 382, 111 N. E. 1050. See 29 HARV. L. REV. 866. But where the article is of an intrinsically dangerous nature, an exception is made, and the vendor is held liable for negligence to sub-vendees. *Bishop* v. *Weber*, 139 Mass. 411, 1 N. E. 154; *Faro* v. *Remington Arms Co.*, 67 App. Div. 414, 73 N. Y. Supp. 788. Analogous cases justify the court's assumption in the principal case that gasoline is such a dangerous article. *Standard Oil Co.* v. *Wakefield*, 102 Ga. 824, 47 S. E. 830; *Riggs* v. *Standard Oil Co.*, 130 Fed. 199. But *cf. Goodlander Mill Co.* v. *Standard Oil Co.*, 63 Fed. 400. The question of proximate cause, however, remains to be dealt with. The act of the retailer, which was unforeseeable, considering that he knew there was something wrong with the oil, intervened and destroyed the proximity of causation. Or, to look at it another way, the risk created by the defendant came to an end when the nature of the oil was discovered, and the risk from which the plaintiff suffered was a new risk, created by the negligent act of the retailer. *Hendrickson* v. *Commonwealth*, 85 Ky. 281, 3 S. W. 166; *Chaddock* v. *Plummer*, 88 Mich. 225, 50 N. W. 135; *Pittsburgh Reduction Co.* v. *Horton*, 87 Ark. 576, 113 S. W. 647.

SURETYSHIP — SURETY'S DEFENSES — EFFECT OF NOTICE BY SURETY THAT HE WILL NOT REMAIN LIABLE. — In July, 1911, the defendant became surety on a bond given by a collector to his principal. In March, 1912, the defendant notified the principal that he would no longer remain liable. Later the principal seeks to recover from the defendant for defaults of the collector. *Held*, that he may recover only for the defaults occurring before and within a reasonable time after the notice. *Ricketson* v. *Nizolte*, 98 Atl. 801 (Vt.).

For a discussion of the principles involved, see NOTES, p. 494.

TAXATION — FEDERAL CORPORATION TAX — INCOME OF A MINING COMPANY. — Corporations were formed to hold certain lands and distribute among the stockholders the proceeds of any disposition thereof. Part of the property, containing ore deposits, was leased, the lessees to pay royalties on all ore mined. Under the Corporation Tax Law of 1909 (36 STAT. AT L. 112) the companies were assessed upon the aggregate royalties as their gross income and no deductions for depreciation were made on account of the depletion of the ore deposits. Suit is brought to recover these taxes, paid under protest. *Held*, that no recovery should be allowed. *Von Baumbach* v. *Sargent Land Co.*, U. S. Sup. Ct., Oct. Term, 1916, No. 286.